

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Asset Securities Corp, 2007-KS2
2. Factor Summary	Asset Type: Home Equity Mortgage Asset Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	Closing Date: 02/23/2007
4. Interest Summary	First Distribution Date: 03/25/2007
5. Other Income Detail	Determination Date: 12/20/2007
6. Interest Shortfalls, Compensation and Expenses	Distribution Date: 12/26/2007
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Record Date:
8. Collateral Summary	Book-Entry: 12/24/2007
9. Repurchase Information	Definitive: 11/30/2007
10. Loan Status Report (Delinquencies)	Trustee: Us Bank, Inc.
11. Deal Delinquencies (30 Day Buckets)	Main Telephone: 651-495-7000
12. Loss Mitigation and Servicing Modifications	GMAC-RFC
13. Losses and Recoveries	Bond Administrator: Nicholas Gisler
14. Credit Enhancement Report	Telephone: 818-260-1628
15. Distribution Percentages <i>(Not Applicable)</i>	Pool(s) : 40480,40479,40482,40481
16. Overcollateralization Summary	
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts	
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 1. Distribution Summary

Class	CUSIP	Original Face Value	Beginning Notional / Principal Balance	Pass - Through Rate	Principal Distribution	Interest Distribution	Total Distribution (3) + (4) = (5)	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance (1)-(3)-(6)+(8)=(9)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A-I-1	74924WAA5	316,000,000.00	252,377,619.81	4.85875000	5,794,849.59	1,021,866.47	6,816,716.06	0.00	0.00	0.00	246,582,770.22
A-I-2	74924WAB3	104,100,000.00	104,100,000.00	4.90875000	0.00	425,834.06	425,834.06	0.00	0.00	0.00	104,100,000.00
A-I-3	74924WAC1	106,300,000.00	106,300,000.00	4.92875000	0.00	436,605.10	436,605.10	0.00	0.00	0.00	106,300,000.00
A-I-4	74924WAD9	65,200,000.00	65,200,000.00	5.00875000	0.00	272,142.08	272,142.08	0.00	0.00	0.00	65,200,000.00
A-II	74924WAE7	164,400,000.00	140,897,740.43	4.92875000	2,831,455.90	578,708.12	3,410,164.02	0.00	0.00	0.00	138,066,284.53
M-1	74924WAF4	42,000,000.00	42,000,000.00	5.04875000	0.00	176,706.25	176,706.25	0.00	0.00	0.00	42,000,000.00
M-2	74924WAG2	43,000,000.00	43,000,000.00	5.06875000	0.00	181,630.21	181,630.21	0.00	0.00	0.00	43,000,000.00
M-3	74924WAH0	20,000,000.00	20,000,000.00	5.10875000	0.00	85,145.83	85,145.83	0.00	0.00	0.00	20,000,000.00
M-4	74924WAJ6	18,000,000.00	18,000,000.00	5.21875000	0.00	78,281.25	78,281.25	0.00	0.00	0.00	18,000,000.00
M-5	74924WAK3	17,500,000.00	17,500,000.00	5.43875000	0.00	79,315.10	79,315.10	0.00	0.00	0.00	17,500,000.00
M-6	74924WAL1	15,500,000.00	15,500,000.00	5.58875000	0.00	72,188.02	72,188.02	0.00	0.00	0.00	15,500,000.00
M-7	74924WAM9	15,000,000.00	15,000,000.00	6.13875000	0.00	76,734.38	76,734.38	0.00	0.00	0.00	15,000,000.00
M-8	74924WAN7	13,000,000.00	13,000,000.00	6.78875000	0.00	73,544.79	73,544.79	0.00	0.00	0.00	13,000,000.00
M-9	74924WAP2	10,500,000.00	10,500,000.00	7.28875000	0.00	63,776.56	63,776.56	0.00	0.00	0.00	10,500,000.00
M-10	74924WAQ0	11,000,000.00	11,000,000.00	7.28875000	0.00	66,813.54	66,813.54	0.00	0.00	0.00	11,000,000.00
SB	74924WAR8	38,500,043.75	38,500,001.68	0.00000000	0.00	1,430,101.65	1,430,101.65	0.00	0.00	0.00	38,500,001.68
R		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>		<b>1,000,000,043.75</b>	<b>912,875,361.92</b>		<b>8,626,305.49</b>	<b>5,119,393.41</b>	<b>13,745,698.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>904,249,056.43</b>

## Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2  
December 26, 2007

### 2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-I-1	74924WAA5	798.66335383	18.33813161	3.23375465	21.57188627	0.00000000	0.00000000	780.32522222
A-I-2	74924WAB3	1,000.00000000	0.00000000	4.09062498	4.09062498	0.00000000	0.00000000	1,000.00000000
A-I-3	74924WAC1	1,000.00000000	0.00000000	4.10729163	4.10729163	0.00000000	0.00000000	1,000.00000000
A-I-4	74924WAD9	1,000.00000000	0.00000000	4.17395828	4.17395828	0.00000000	0.00000000	1,000.00000000
A-II	74924WAE7	857.04221673	17.22296776	3.52012238	20.74309015	0.00000000	0.00000000	839.81924897
M-1	74924WAF4	1,000.00000000	0.00000000	4.20729167	4.20729167	0.00000000	0.00000000	1,000.00000000
M-2	74924WAG2	1,000.00000000	0.00000000	4.22395837	4.22395837	0.00000000	0.00000000	1,000.00000000
M-3	74924WAH0	1,000.00000000	0.00000000	4.25729150	4.25729150	0.00000000	0.00000000	1,000.00000000
M-4	74924WAJ6	1,000.00000000	0.00000000	4.34895833	4.34895833	0.00000000	0.00000000	1,000.00000000
M-5	74924WAK3	1,000.00000000	0.00000000	4.53229143	4.53229143	0.00000000	0.00000000	1,000.00000000
M-6	74924WAL1	1,000.00000000	0.00000000	4.65729161	4.65729161	0.00000000	0.00000000	1,000.00000000
M-7	74924WAM9	1,000.00000000	0.00000000	5.11562533	5.11562533	0.00000000	0.00000000	1,000.00000000
M-8	74924WAN7	1,000.00000000	0.00000000	5.65729154	5.65729154	0.00000000	0.00000000	1,000.00000000
M-9	74924WAP2	1,000.00000000	0.00000000	6.07395810	6.07395810	0.00000000	0.00000000	1,000.00000000
M-10	74924WAQ0	1,000.00000000	0.00000000	6.07395818	6.07395818	0.00000000	0.00000000	1,000.00000000
SB <sup>1</sup>	74924WAR8							
R		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

<sup>1</sup> Factors not reported for OC Classes

<b>Deal Factor :</b>	90.42490169%
<b>Group I-ARM Factor :</b>	90.29418684%
<b>Group I-FIXED Factor :</b>	93.47709925%
<b>Group II-ARM Factor :</b>	86.78869836%
<b>Group II-FIXED Factor :</b>	92.87951038%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2  
December 26, 2007

## 4. Interest Summary

*The following section only reports information for classes that have accrued interest for this distribution.*

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-I-1	11/26/2007	12/25/2007	Actual/360	252,377,619.81	4.85875000	1,021,866.47	0.00	0.00	0.00	0.00	1,021,866.47	0.00
A-I-2	11/26/2007	12/25/2007	Actual/360	104,100,000.00	4.90875000	425,834.06	0.00	0.00	0.00	0.00	425,834.06	0.00
A-I-3	11/26/2007	12/25/2007	Actual/360	106,300,000.00	4.92875000	436,605.10	0.00	0.00	0.00	0.00	436,605.10	0.00
A-I-4	11/26/2007	12/25/2007	Actual/360	65,200,000.00	5.00875000	272,142.08	0.00	0.00	0.00	0.00	272,142.08	0.00
A-II	11/26/2007	12/25/2007	Actual/360	140,897,740.43	4.92875000	578,708.12	0.00	0.00	0.00	0.00	578,708.12	0.00
M-1	11/26/2007	12/25/2007	Actual/360	42,000,000.00	5.04875000	176,706.25	0.00	0.00	0.00	0.00	176,706.25	0.00
M-2	11/26/2007	12/25/2007	Actual/360	43,000,000.00	5.06875000	181,630.21	0.00	0.00	0.00	0.00	181,630.21	0.00
M-3	11/26/2007	12/25/2007	Actual/360	20,000,000.00	5.10875000	85,145.83	0.00	0.00	0.00	0.00	85,145.83	0.00
M-4	11/26/2007	12/25/2007	Actual/360	18,000,000.00	5.21875000	78,281.25	0.00	0.00	0.00	0.00	78,281.25	0.00
M-5	11/26/2007	12/25/2007	Actual/360	17,500,000.00	5.43875000	79,315.10	0.00	0.00	0.00	0.00	79,315.10	0.00
M-6	11/26/2007	12/25/2007	Actual/360	15,500,000.00	5.58875000	72,188.02	0.00	0.00	0.00	0.00	72,188.02	0.00
M-7	11/26/2007	12/25/2007	Actual/360	15,000,000.00	6.13875000	76,734.38	0.00	0.00	0.00	0.00	76,734.38	0.00
M-8	11/26/2007	12/25/2007	Actual/360	13,000,000.00	6.78875000	73,544.79	0.00	0.00	0.00	0.00	73,544.79	0.00
M-9	11/26/2007	12/25/2007	Actual/360	10,500,000.00	7.28875000	63,776.56	0.00	0.00	0.00	0.00	63,776.56	0.00
M-10	11/26/2007	12/25/2007	Actual/360	11,000,000.00	7.28875000	66,813.54	0.00	0.00	0.00	0.00	66,813.54	0.00
SB	11/01/2007	11/30/2007	Actual/360	38,500,001.68	0.00000000	0.00	0.00	0.00	0.00	1,430,101.65	1,430,101.65	0.00
<b>Deal Totals</b>				<b>912,875,361.92</b>		<b>3,689,291.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,430,101.65</b>	<b>5,119,393.41</b>	<b>0.00</b>

## Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	4.78875000	A-I-1, A-I-2, A-I-3, A-II, M-2, M-4, M-6, M-8, M-10, M-9, M-7, M-5, M-3, M-1, A-I-4

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	73,527.74	1,356,573.91	1,430,101.65
<b>Deal Totals</b>	<b>73,527.74</b>	<b>1,356,573.91</b>	<b>1,430,101.65</b>

## 6. Interest Shortfalls, Compensation and Expenses

	Current Prepayment Interest Shortfall Amount	Compensating Interest	Net Prepayment Interest Shortfall Amount (1) - (2)=(3)	Civil Relief Act Shortfall Count	Civil Relief Act Shortfall Amount	Compensation		Advances		Allowable Expenses per Governing Documents	Non - Recoverable Advances
	(1)	(2)	(3)			Subservicer	Master Servicer	Subservicer	Master Servicer		
Group I-ARM	11,494.80	11,494.80	0.00	0	0.00	194,211.52	10,430.00	927,864.30	41,069.94	0.00	0.00
Group I-FIXED	3,322.09	3,322.09	0.00	0	0.00	71,942.29	6,185.49	218,632.01	2,697.55	0.00	0.00
Group II-ARM	5,892.93	5,892.93	0.00	0	0.00	58,128.56	630.68	214,494.39	7,895.00	0.00	0.00
Group II-FIXED	2,825.47	2,825.47	0.00	0	0.00	13,744.00	0.00	38,122.56	0.00	0.00	0.00
<b>Deal Totals</b>	<b>23,535.29</b>	<b>23,535.29</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>338,026.37</b>	<b>17,246.17</b>	<b>1,399,113.26</b>	<b>51,662.49</b>	<b>0.00</b>	<b>0.00</b>



### Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts

(A) Prepayment Interest Shortfall Amounts

Class	Current Period	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
	(1)	(2)	(3)	(4)	(5)
A-I-1	0.00	0.00	0.00	0.00	0.00
A-I-2	0.00	0.00	0.00	0.00	0.00
A-I-3	0.00	0.00	0.00	0.00	0.00
A-I-4	0.00	0.00	0.00	0.00	0.00
A-II	0.00	0.00	0.00	0.00	0.00
M-1	0.00	0.00	0.00	0.00	0.00
M-2	0.00	0.00	0.00	0.00	0.00
M-3	0.00	0.00	0.00	0.00	0.00
M-4	0.00	0.00	0.00	0.00	0.00
M-5	0.00	0.00	0.00	0.00	0.00
M-6	0.00	0.00	0.00	0.00	0.00
M-7	0.00	0.00	0.00	0.00	0.00
M-8	0.00	0.00	0.00	0.00	0.00
M-9	0.00	0.00	0.00	0.00	0.00
M-10	0.00	0.00	0.00	0.00	0.00
SB	0.00	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00	0.00

<b>Deal Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
--------------------	-------------	-------------	-------------	-------------	-------------

(B) Basis Risk/Net WAC Shortfall Amounts

[illegible]

0.00	0.00	0.00	0.00	0.00
------	------	------	------	------

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2  
December 26, 2007

## 8. Collateral Summary

### A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal Balance	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Group I-ARM	Count	2,839	2,627	N/A	216	21	0	0	5	2,601
	Balance/Amount	577,207,836.70	525,916,736.93	198,893.96	12,676.03	3,862,543.84	N/A	0.00	657,500.57	521,185,122.53
Group I-FIXED	Count	1,851	1,745	N/A	187	6	0	0	6	1,733
	Balance/Amount	205,346,555.16	193,015,238.37	120,767.02	144,585.89	333,365.47	N/A	0.00	464,516.81	191,952,003.18
Group II-ARM	Count	912	811	N/A	57	12	0	0	0	799
	Balance/Amount	178,145,804.84	156,880,750.06	62,110.19	3,301.59	2,204,913.08	N/A	0.00	0.00	154,610,425.20
Group II-FIXED	Count	283	267	N/A	30	5	0	0	0	262
	Balance/Amount	39,299,847.05	37,062,636.56	22,610.27	1,902.31	536,618.46	N/A	0.00	0.00	36,501,505.52
Deal Totals	Count	5,885	5,450	N/A	490	44	0	0	11	5,395
	Balance/Amount	1,000,000,043.75	912,875,361.92	404,381.44	162,465.82	6,937,440.85	N/A	0.00	1,122,017.38	904,249,056.43

### B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Group I-ARM	8.32196918	8.32029921	398.46	346.98	7.80821918	7.80654921	7.80821918	7.61713997	7.94947579
Group I-FIXED	8.84646613	8.83457274	362.08	330.01	8.33271613	8.32082274	8.33436360	7.61713997	7.94947579
Group II-ARM	8.50914564	8.50628405	386.94	347.09	7.99539564	7.99253405	7.99539564	7.66834749	8.00068331
Group II-FIXED	8.53681524	8.53043468	364.26	337.46	8.02306524	8.01668468	8.02306524	7.66834749	8.00068331
Deal Totals	8.47375666	8.46975061	387.39	343.01	7.96000666	7.95600061	7.96035499	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

I-ARM	9.87%	10.21%	11.46%		11.14%
I-FIXED	5.71%	8.56%	8.65%		7.11%
II-ARM	15.65%	12.80%	15.59%		15.24%
II-FIXED	16.12%	9.47%	10.84%		7.83%
<b>Deal Totals</b>	<b>10.29%</b>	<b>10.28%</b>	<b>11.58%</b>		<b>10.92%</b>

## 9. Repurchases

		Breaches Of Representations and Warranties	ARM Conversions	Optional Repurchases of Defaulted Loans	Others	Total (1)+(2)+(3)+(4)=(5)
		(1)	(2)	(3)	(4)	(5)
Group I-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group I-FIXED	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II-FIXED	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>	<b>Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Scheduled Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2  
December 26, 2007

## 10. Loan Status Report

**Delinquency Calculation Method:** Office of Thrift Supervision

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
<b>Current</b>	4,383	703,419,365.67	8	1,051,837.10	0	0.00	0	0.00	0.00	4,391	704,471,202.77
<b>30 days</b>	271	44,374,866.65	6	886,386.94	2	390,878.14	0	0.00	0.00	279	45,652,131.73
<b>60 days</b>	160	33,997,511.09	7	1,176,228.11	5	1,095,353.06	0	0.00	0.00	172	36,269,092.26
<b>90 days</b>	93	18,584,378.92	6	963,286.36	27	6,448,019.34	0	0.00	0.00	126	25,995,684.62
<b>120 days</b>	45	6,819,116.05	2	123,387.54	44	10,922,261.32	5	472,581.38	473,827.85	96	18,337,346.29
<b>150 days</b>	27	3,451,518.30	4	502,789.13	49	11,583,040.70	5	812,224.12	815,011.97	85	16,349,572.25
<b>180 days</b>	18	2,273,132.56	4	414,828.62	41	10,603,897.83	8	1,916,000.59	1,921,825.23	71	15,207,859.60
<b>181+ days</b>	34	4,940,271.44	5	723,836.77	93	25,162,418.80	43	11,139,639.90	11,175,452.18	175	41,966,166.91
<b>Total</b>	<b>5,031</b>	<b>817,860,160.68</b>	<b>42</b>	<b>5,842,580.57</b>	<b>261</b>	<b>66,205,869.19</b>	<b>61</b>	<b>14,340,445.99</b>	<b>14,386,117.23</b>	<b>5,395</b>	<b>904,249,056.43</b>
<b>Current</b>	81.24%	77.79%	0.15%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	81.39%	77.91%
<b>30 days</b>	5.02%	4.91%	0.11%	0.10%	0.04%	0.04%	0.00%	0.00%	0.00%	5.17%	5.05%
<b>60 days</b>	2.97%	3.76%	0.13%	0.13%	0.09%	0.12%	0.00%	0.00%	0.00%	3.19%	4.01%
<b>90 days</b>	1.72%	2.06%	0.11%	0.11%	0.50%	0.71%	0.00%	0.00%	0.00%	2.34%	2.87%
<b>120 days</b>	0.83%	0.75%	0.04%	0.01%	0.82%	1.21%	0.09%	0.05%	0.05%	1.78%	2.03%
<b>150 days</b>	0.50%	0.38%	0.07%	0.06%	0.91%	1.28%	0.09%	0.09%	0.09%	1.58%	1.81%
<b>180 days</b>	0.33%	0.25%	0.07%	0.05%	0.76%	1.17%	0.15%	0.21%	0.21%	1.32%	1.68%
<b>181+ days</b>	0.63%	0.55%	0.09%	0.08%	1.72%	2.78%	0.80%	1.23%	1.23%	3.24%	4.64%
<b>Total</b>	<b>93.25%</b>	<b>90.45%</b>	<b>0.78%</b>	<b>0.65%</b>	<b>4.84%</b>	<b>7.32%</b>	<b>1.13%</b>	<b>1.59%</b>	<b>1.59%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Group I-ARM	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
<b>Current</b>	2,025	383,744,068.76	1	123,947.35	0	0.00	0	0.00	0.00	2,026	383,868,016.11
<b>30 days</b>	133	26,360,224.14	3	577,842.29	0	0.00	0	0.00	0.00	136	26,938,066.43
<b>60 days</b>	79	20,789,599.81	5	491,159.49	3	592,736.04	0	0.00	0.00	87	21,873,495.34
<b>90 days</b>	51	13,653,617.45	5	738,608.32	23	5,776,466.50	0	0.00	0.00	79	20,168,692.27
<b>120 days</b>	23	4,479,822.21	1	72,306.69	31	8,588,644.69	5	472,581.38	473,827.85	60	13,613,354.97
<b>150 days</b>	7	1,180,391.65	2	295,394.22	39	10,429,721.19	5	812,224.12	815,011.97	53	12,717,731.18
<b>180 days</b>	6	1,180,278.80	2	225,417.05	29	7,256,399.10	5	1,413,748.36	1,417,929.83	42	10,075,843.31
<b>181+ days</b>	11	2,382,395.57	5	723,836.77	69	20,021,559.07	33	8,802,131.51	8,830,376.87	118	31,929,922.92
<b>Total</b>	<b>2,335</b>	<b>453,770,398.39</b>	<b>24</b>	<b>3,248,512.18</b>	<b>194</b>	<b>52,665,526.59</b>	<b>48</b>	<b>11,500,685.37</b>	<b>11,537,146.52</b>	<b>2,601</b>	<b>521,185,122.53</b>

  

<b>Current</b>	77.85%	73.63%	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	77.89%	73.65%
<b>30 days</b>	5.11%	5.06%	0.12%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	5.23%	5.17%
<b>60 days</b>	3.04%	3.99%	0.19%	0.09%	0.12%	0.11%	0.00%	0.00%	0.00%	3.34%	4.20%
<b>90 days</b>	1.96%	2.62%	0.19%	0.14%	0.88%	1.11%	0.00%	0.00%	0.00%	3.04%	3.87%
<b>120 days</b>	0.88%	0.86%	0.04%	0.01%	1.19%	1.65%	0.19%	0.09%	0.09%	2.31%	2.61%
<b>150 days</b>	0.27%	0.23%	0.08%	0.06%	1.50%	2.00%	0.19%	0.16%	0.16%	2.04%	2.44%
<b>180 days</b>	0.23%	0.23%	0.08%	0.04%	1.11%	1.39%	0.19%	0.27%	0.27%	1.61%	1.93%
<b>181+ days</b>	0.42%	0.46%	0.19%	0.14%	2.65%	3.84%	1.27%	1.69%	1.69%	4.54%	6.13%
<b>Total</b>	<b>89.77%</b>	<b>87.07%</b>	<b>0.92%</b>	<b>0.62%</b>	<b>7.46%</b>	<b>10.10%</b>	<b>1.85%</b>	<b>2.21%</b>	<b>2.21%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Group I-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
<b>Current</b>	1,484	164,122,732.74	5	582,351.14	0	0.00	0	0.00	0.00	1,489	164,705,083.88
<b>30 days</b>	79	7,779,193.80	2	122,974.67	1	226,971.51	0	0.00	0.00	82	8,129,139.98
<b>60 days</b>	36	4,689,818.25	0	0.00	1	137,654.62	0	0.00	0.00	37	4,827,472.87
<b>90 days</b>	32	3,435,728.34	0	0.00	3	421,334.07	0	0.00	0.00	35	3,857,062.41
<b>120 days</b>	18	1,523,437.42	1	51,080.85	5	736,650.34	0	0.00	0.00	24	2,311,168.61
<b>150 days</b>	17	1,558,239.09	1	100,940.05	4	359,662.26	0	0.00	0.00	22	2,018,841.40
<b>180 days</b>	11	951,315.32	1	56,081.03	5	1,629,797.32	1	222,217.99	222,918.33	18	2,859,411.66
<b>181+ days</b>	17	1,555,384.09	0	0.00	7	1,329,345.15	2	359,093.13	361,091.13	26	3,243,822.37
<b>Total</b>	<b>1,694</b>	<b>185,615,849.05</b>	<b>10</b>	<b>913,427.74</b>	<b>26</b>	<b>4,841,415.27</b>	<b>3</b>	<b>581,311.12</b>	<b>584,009.46</b>	<b>1,733</b>	<b>191,952,003.18</b>

  

<b>Current</b>	85.63%	85.50%	0.29%	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	85.92%	85.81%
<b>30 days</b>	4.56%	4.05%	0.12%	0.06%	0.06%	0.12%	0.00%	0.00%	0.00%	4.73%	4.23%
<b>60 days</b>	2.08%	2.44%	0.00%	0.00%	0.06%	0.07%	0.00%	0.00%	0.00%	2.14%	2.51%
<b>90 days</b>	1.85%	1.79%	0.00%	0.00%	0.17%	0.22%	0.00%	0.00%	0.00%	2.02%	2.01%
<b>120 days</b>	1.04%	0.79%	0.06%	0.03%	0.29%	0.38%	0.00%	0.00%	0.00%	1.38%	1.20%
<b>150 days</b>	0.98%	0.81%	0.06%	0.05%	0.23%	0.19%	0.00%	0.00%	0.00%	1.27%	1.05%
<b>180 days</b>	0.63%	0.50%	0.06%	0.03%	0.29%	0.85%	0.06%	0.12%	0.12%	1.04%	1.49%
<b>181+ days</b>	0.98%	0.81%	0.00%	0.00%	0.40%	0.69%	0.12%	0.19%	0.19%	1.50%	1.69%
<b>Total</b>	<b>97.75%</b>	<b>96.70%</b>	<b>0.58%</b>	<b>0.48%</b>	<b>1.50%</b>	<b>2.52%</b>	<b>0.17%</b>	<b>0.30%</b>	<b>0.30%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Group II-ARM	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
<b>Current</b>	652	123,842,990.71	2	345,538.61	0	0.00	0	0.00	0.00	654	124,188,529.32
<b>30 days</b>	42	8,374,200.56	1	185,569.98	0	0.00	0	0.00	0.00	43	8,559,770.54
<b>60 days</b>	35	7,078,897.68	2	685,068.62	1	364,962.40	0	0.00	0.00	38	8,128,928.70
<b>90 days</b>	6	1,292,461.52	1	224,678.04	1	250,218.77	0	0.00	0.00	8	1,767,358.33
<b>120 days</b>	3	686,556.95	0	0.00	6	1,264,357.64	0	0.00	0.00	9	1,950,914.59
<b>150 days</b>	3	712,887.56	1	106,454.86	6	793,657.25	0	0.00	0.00	10	1,612,999.67
<b>180 days</b>	1	141,538.44	0	0.00	7	1,717,701.41	2	280,034.24	280,977.07	10	2,139,274.09
<b>181+ days</b>	5	918,912.19	0	0.00	15	3,456,040.31	7	1,887,697.46	1,892,926.70	27	6,262,649.96
<b>Total</b>	<b>747</b>	<b>143,048,445.61</b>	<b>7</b>	<b>1,547,310.11</b>	<b>36</b>	<b>7,846,937.78</b>	<b>9</b>	<b>2,167,731.70</b>	<b>2,173,903.77</b>	<b>799</b>	<b>154,610,425.20</b>

  

<b>Current</b>	81.60%	80.10%	0.25%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	81.85%	80.32%
<b>30 days</b>	5.26%	5.42%	0.13%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	5.38%	5.54%
<b>60 days</b>	4.38%	4.58%	0.25%	0.44%	0.13%	0.24%	0.00%	0.00%	0.00%	4.76%	5.26%
<b>90 days</b>	0.75%	0.84%	0.13%	0.15%	0.13%	0.16%	0.00%	0.00%	0.00%	1.00%	1.14%
<b>120 days</b>	0.38%	0.44%	0.00%	0.00%	0.75%	0.82%	0.00%	0.00%	0.00%	1.13%	1.26%
<b>150 days</b>	0.38%	0.46%	0.13%	0.07%	0.75%	0.51%	0.00%	0.00%	0.00%	1.25%	1.04%
<b>180 days</b>	0.13%	0.09%	0.00%	0.00%	0.88%	1.11%	0.25%	0.18%	0.18%	1.25%	1.38%
<b>181+ days</b>	0.63%	0.59%	0.00%	0.00%	1.88%	2.24%	0.88%	1.22%	1.22%	3.38%	4.05%
<b>Total</b>	<b>93.49%</b>	<b>92.52%</b>	<b>0.88%</b>	<b>1.00%</b>	<b>4.51%</b>	<b>5.08%</b>	<b>1.13%</b>	<b>1.40%</b>	<b>1.40%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Group II-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	222	31,709,573.46	0	0.00	0	0.00	0	0.00	0.00	222	31,709,573.46
30 days	17	1,861,248.15	0	0.00	1	163,906.63	0	0.00	0.00	18	2,025,154.78
60 days	10	1,439,195.35	0	0.00	0	0.00	0	0.00	0.00	10	1,439,195.35
90 days	4	202,571.61	0	0.00	0	0.00	0	0.00	0.00	4	202,571.61
120 days	1	129,299.47	0	0.00	2	332,608.65	0	0.00	0.00	3	461,908.12
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	1	133,330.54	0	0.00	0	0.00	0.00	1	133,330.54
181+ days	1	83,579.59	0	0.00	2	355,474.27	1	90,717.80	91,057.48	4	529,771.66
Total	255	35,425,467.63	1	133,330.54	5	851,989.55	1	90,717.80	91,057.48	262	36,501,505.52

  

Current	84.73%	86.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.73%	86.87%
30 days	6.49%	5.10%	0.00%	0.00%	0.38%	0.45%	0.00%	0.00%	0.00%	6.87%	5.55%
60 days	3.82%	3.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.82%	3.94%
90 days	1.53%	0.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.53%	0.55%
120 days	0.38%	0.35%	0.00%	0.00%	0.76%	0.91%	0.00%	0.00%	0.00%	1.15%	1.27%
150 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
180 days	0.00%	0.00%	0.38%	0.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.37%
181+ days	0.38%	0.23%	0.00%	0.00%	0.76%	0.97%	0.38%	0.25%	0.25%	1.53%	1.45%
Total	97.33%	97.05%	0.38%	0.37%	1.91%	2.33%	0.38%	0.25%	0.25%	100.00%	100.00%

11. Delinquency Data

	Totals			Totals			Totals			Totals			Totals	
	Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance
1 Month	279	45,652,131.73	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	5.17%	5.05%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	172	36,269,092.26	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	3.19%	4.01%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	126	25,995,684.62	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	2.34%	2.87%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	96	18,337,346.29	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	1.78%	2.03%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	85	16,349,572.25	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	1.58%	1.81%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	71	15,207,859.60	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	1.32%	1.68%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	71	17,623,258.01	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	1.32%	1.95%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	61	14,884,847.30	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	1.13%	1.65%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	42	9,138,061.60	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.78%	1.01%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	1	320,000.00	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.02%	0.04%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	0	0.00	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
12 Months	0	0.00	24 Months	0	0.00	36 Months	0	0.00	48 Months	0	0.00	60+ Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 12. Loss Mitigation and Servicing Modifications

		Current		1 Payment		2 Payments		3+ Payments		Foreclosure		REO		Total	
	Modification Type	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Group I-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group I-FIXED	Capitalizations	2	181,781.22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2	181,781.22
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Deal Totals	Capitalizations	2	181,781.22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2	181,781.22
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Group I-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group I-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00



# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 13. Losses and Recoveries

### A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	11	0	0	0	11
	Beginning Aggregate Scheduled Balance	657,500.57	0.00	0.00	0.00	657,500.57
	Principal Portion of Loss	219,700.85	0.00	0.00	0.00	219,700.85
	Interest Portion of Loss	13,978.10	0.00	0.00	0.00	13,978.10
	Total Realized Loss	233,678.95	0.00	0.00	0.00	233,678.95
Group I-FIXED	Loss Count	0	11	2	0	13
	Beginning Aggregate Scheduled Balance	0.00	464,516.81	175,374.85	0.00	639,891.66
	Principal Portion of Loss	0.00	464,516.81	0.00	0.00	464,516.81
	Interest Portion of Loss	0.00	49,201.57	264.99	0.00	49,466.56
	Total Realized Loss	0.00	513,718.38	264.99	0.00	513,983.37
Group II-ARM	Loss Count	1	1	0	0	2
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	6,117.26	3,249.07	0.00	0.00	9,366.33
	Total Realized Loss	6,117.26	3,249.07	0.00	0.00	9,366.33
Group II-FIXED	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	12	12	2	0	26
	Beginning Aggregate Scheduled Balance	657,500.57	464,516.81	175,374.85	0.00	1,297,392.23
	Principal Portion of Loss	219,700.85	464,516.81	0.00	0.00	684,217.66
	Interest Portion of Loss	20,095.36	52,450.64	264.99	0.00	72,810.99
	Total Realized Loss	239,796.21	516,967.45	264.99	0.00	757,028.65

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	13	0	0	0	13
	Total Realized Loss	727,008.97	0.00	0.00	0.00	727,008.97
Group I-FIXED	Loss Count	2	13	2	0	17
	Total Realized Loss	32,066.94	1,005,933.30	264.99	0.00	1,038,265.23
Group II-ARM	Loss Count	6	1	0	0	7
	Total Realized Loss	237,891.94	56,840.87	0.00	0.00	294,732.81
Group II-FIXED	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	21	14	2	0	37
	Total Realized Loss	996,967.85	1,062,774.17	264.99	0.00	2,060,007.01

## C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I-ARM	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss 1	233,678.95	727,008.97
	Net Loss % 2	0.04%	0.13%
Group I-FIXED	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss 1	513,983.37	1,038,265.23
	Net Loss % 2	0.25%	0.51%
Group II-ARM	Subsequent Recoveries Count	2	2
	Subsequent Recoveries	35.36	35.36
	Net Loss 1	9,330.97	294,697.45
	Net Loss % 2	0.01%	0.17%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Group II-FIXE D	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <sup>1</sup>	0.00	0.00
	Net Loss % <sup>2</sup>	0.00%	0.00%
<b>Deal Totals</b>	<b>Subsequent Recoveries Count</b>	<b>2</b>	<b>2</b>
	<b>Subsequent Recoveries</b>	<b>35.36</b>	<b>35.36</b>
	<b>Net Loss <sup>1</sup></b>	<b>756,993.29</b>	<b>2,059,971.65</b>
	<b>Net Loss % <sup>2</sup></b>	<b>0.08%</b>	<b>0.21%</b>

<sup>1</sup> Total Realized Loss less Subsequent Recoveries

<sup>2</sup> Net Loss % of Original Balance

## D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
Group I-ARM	Monthly Default Rate	0.13%	0.16%	0.10%		0.06 %
	Constant Default Rate	1.49%	1.85%	1.18%		0.71%
Group I-FIXED	Monthly Default Rate	0.24%	0.17%	0.09%		0.05 %
	Constant Default Rate	2.85%	2.06%	1.07%		0.65%
Group II-ARM	Monthly Default Rate	0.00%	0.08%	0.12%		0.07 %
	Constant Default Rate	0.00%	0.96%	1.47%		0.88%
Group II-FIXED	Monthly Default Rate	0.00%	0.00%	0.00%		0.00 %
	Constant Default Rate	0.00%	0.00%	0.00%		0.00%
Deal Totals	Monthly Default Rate	<b>0.12%</b>	<b>0.14%</b>	<b>0.10%</b>		<b>0.06 %</b>
	Constant Default Rate	<b>1.47%</b>	<b>1.67%</b>	<b>1.16%</b>		<b>0.70%</b>

1-Month MDR (Current Month) =  $\text{SUM}(\text{Beginning Scheduled balances of liquidating loans}) / [\text{SUM}(\text{Beginning Scheduled loan balances}) - \text{SUM}(\text{Scheduled Principal payments})]$

m-Month = 3, 6, 12, months or the life of deal to date

m-Month MDR(over m months in period where n is current month)=  $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

CDRm =  $1 - [(1 - \text{MDR}_m)^{12}]$ , where m is number of months in period

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 14. Credit Enhancement Report

Reserve Accounts			DEPOSITS		WITHDRAWALS		Ending Balance
Description	Source	Beginning Balance	Investment Earnings	Other Deposits	Draws	Releases	
Supplemental Interest Trust Account		0.00	0.00	252,817.65	252,817.65	0.00	0.00

## Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Swap Agreement	JPMORGAN CHASE BANK	02/25/2011	2,943,904.02	3,196,721.67

## 16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	38,500,001.68	38,500,001.68	0.00	38,500,001.68	38,500,001.68

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	6,066,136.65
(2) Interest Losses	72,810.99
(3) Subsequent Recoveries	35.36
(4) Interest Adjustment Amount	0.00
(5) Credit Risk Management Fee	10,460.03
(6) Swap Payment Amount - OUT	252,817.65
(7) Swap Payment Amount - IN	0.00
(8) Certificate Interest Amount	3,689,291.77
(9) OC Reduction Amount	0.00
(10) Excess Cashflow Prior to OC Provisions	2,040,791.57

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	2,040,791.57
(1) Unreimbursed Principal Portion of Realized Losses	0.00
(2) Principal Portion of Realized Losses	684,217.66
(3) Overcollateralization Increase	0.00
(4) Prepayment Interest Shortfall	0.00
(5) Unpaid PPIS With Accrued Interest	0.00
(6) Basis Risk Shortfall Carry-Forward Amount	0.00
(7) Relief Act Shortfall	0.00
(8) Unreimbursed Realized Losses	0.00
(9) Swap Termination Payment Amount	0.00
(10) To Class SB Certificates	1,356,573.91

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

## 18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	668,875,360.24
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	10
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	26.98371600%
Specified Senior Enhancement Percent - Target value	48.80000000%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
StepDown Date and Senior Enhancement pass	
Current Distribution Date >= Target Distribution Date	False
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
StepDown Date has occurred	
Senior Certificate Beginning Balance = 0.00	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
Stepdown Date has occurred	False
Sixty-Plus Delinquency Percentage >= Target %	
3-Month Average Sixty-Plus Delinquency Percentage - Actual Value	14.46471600%
Senior Enhancement Delinquency Percentage - Target Value	8.84796100%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 26, 2007

Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	0.20599700%
Scheduled Loss Target Percent	99,999.00000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

## 20. Comments

### ERISA Text:

Each beneficial owner of any Certificate (or any interest therein) which provides credit enhancement for any other Certificate and is available in book-entry form, including any such Class M Certificate, shall be deemed to have represented, by virtue of its acquisition or holding of such Certificate (or interest therein), that either: a) it is not an employee benefit or other plan subject to the prohibited transaction provision of the Employee Retirement Income Security Act of 1974, as amended('ERISA'), or Section 4975 of the Internal Revenue Code of 1986, as amended (a 'Plan'), or any other person (including an investment manager, a named fiduciary or a trustee of any Plan) acting, directly or indirectly, on behalf of purchasing any Certificate with 'plan assets' of any Plan; or b) (i) the transferee is an insurance company, (ii) the source of funds to be used by it to purchase the Certificates is an 'insurance company general account' (within the meaning of Department of Labor Prohibited Transaction Class Exemption ('PTCE') 95-60), and (iii) the conditions set forth in Section I and III of PTCE 95-60 have been satisfied. Any purported beneficial owner of any such book-entry Certificate (or interest therein) to whom either (a) or (b) above does not apply shall indemnify and hold harmless the Company, the Trustee, the Master Servicer, any Subservicer, and the Trust Fund from and against any and all liabilities, claim, cost or expenses incurred by such parties as a result of its acquisition or holding of such Certificate.



Statement To Certificateholder

Residential Asset Securities Corp., 2007-KS2  
December 26, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	13,675,491.31
Prepayment Premium	73,527.74
Liquidation and Insurance Proceeds	365,253.72
Subsequent Recoveries	35.36
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	23,535.29
Total Deposits	14,137,843.42
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	13,745,698.90
Reimbursed Advances and Expenses	122,080.69
Master Servicing Compensation	17,246.17
Derivatives Payment	252,817.65
Total Withdrawals	14,137,843.41
Ending Balance	0.00